

## Annex I - Formats and Descriptions of Accounting Reports

### (I) Final Accounting Form of Incomes and Expenditures

Name of Association

Final Accounting Form of Incomes and Expenditures

Date: from (mm/dd/yyyy) to (mm/dd/yyyy) Page No.:

| Account |      |          |              | Final Account |  | Budget |  | Difference between Final Account and Budget |  |          |  | Description |  |
|---------|------|----------|--------------|---------------|--|--------|--|---|--|----------|--|-------------|--|
| No.     | Item | Sub-item | Account      |               |  |        |  | Increase                                    |  | Decrease |  |             |  |
| 1       |      |          | Incomes      |               |  |        |  |   |  |          |  |             |  |
|         |      |          |              |               |  |        |  |   |  |          |  |             |  |
| 2       |      |          | Expenditures |               |  |        |  |   |  |          |  |             |  |
|         |      |          |              |               |  |        |  |   |  |          |  |             |  |
| 3       |      |          | Balance      |               |  |        |  |   |  |          |  |             |  |

Created by:

Accountant:

Secretary-general or Director-general:

Principal:

Description: Accounts under incomes and expenditures may be prepared according to an association's business needs.

(II) The Statement of Financial Position

Name of Association

The Statement of Financial Position

Date: (mm/dd/yyyy) Page No.:

| Assets  |        |  | Liabilities, Provident Fund and Balance |        |  |
|---------|--------|--|---|--------|--|
| Account | Amount |  | Account                                 | Amount |  |
|         |        |  | Provident fund                          |        |  |
|         |        |  | Balance                                 |        |  |
| Total   |        |  | Total                                   |        |  |

Created by:

Accountant:

Secretary-general or Director-general:

Principal:

- Description: 1. Accounts under assets and liabilities, provident fund and balance may be prepared according to an association's business needs.
2. Funds allocated every year shall be consolidated in the field "Provident funds."

### (III) Inventory of Properties

Name of Association

Inventory of Properties

Date: (mm/dd/yyyy)

| Property No. | Account | Property Name | Date of Purchase (mm/dd/yyyy) | Unit | Quantity | Original Cost | Depreciation |             | Net Value | Location of Storage | Description |
|--------------|---------|---------------|-------------------------------|------|----------|---------------|--------------|-------------|-----------|---------------------|-------------|
|              |         |               |                               |      |          |               | This Year    | Accumulated |           |                     |             |
|              |         |               |                               |      |          |               |              |             |           |                     |             |
|              |         |               |                               |      |          |               |              |             |           |                     |             |
| Total        |         |               |                               |      |          |               |              |             |           |                     |             |

Created by:

Accountant:

Secretary-general or Director-general:

Principal:

Description: Accounts under fixed assets may be prepared according to an association's business needs.

(IV) Statement of Incomes and Expenditures in Funds

Name of Association

Statement of Incomes and Expenditures in Funds

Date: from

(mm/dd/yyyy) to

(mm/dd/yyyy)

Page No.:

| Incomes             |        | Expenditures     |  |
|---------------------|--------|------------------|--|
| Account             | Amount | Account          | Amount   |
| Provident funds     |        | Provident funds  |  |
| Accumulated         | xxx    | Severance pay    | xxx  |
| Interest incomes    | xx     | Pension payments | xx   |
| Allocated this year | xx     |                  | xx   |
|                     |        |                  | Deposited in the<br>designated account of<br>xx Bank |
|                     |        | Balance          | xx   |

Created by:

Cashier:

Accountant:

Secretary-general or Director-general:

Principal:

- Description: 1. For the use of funds, upon the board of directors' consent, the session of the Board meeting where the board of directors gives consent shall be indicated.
2. The accounts and amounts of the Statement of Incomes and Expenditures in Funds shall be consistent with those of the Final Accounting Form of Incomes and Expenditures and the Statement of Financial Position.